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MAR 15 1962
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IN THE

Supreme Court of the United States

OCTOBER TERM, 1961.

No. 636

ABRAHAM TEITELBAUM,
Petitioner,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

MOTION TO RECONSIDER PETITION FOR CERTIORARI AND FOR REHEARING.

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The Scheffer Press, Inc.—ANdover 3-6850

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To the Honorable Justices of the Supreme Court of the United States:

Abraham Teitelbaum attorney *pro se*, respectfully prays that this Honorable Court reconsider his petition for Certiorari filed herein which seeks to reverse the decisions of the Tax Court and the United States Court of Appeals for the Seventh Judicial Circuit.

Petitioner would waive, if this Honorable Court would indicate that he do so, the return of the hundreds of thousands of dollars that Respondent wrongfully took from him by purported jeopardy tax assessments, levies and otherwise, in order that this Court upset the erroneous rulings of the Courts below to which rulings Hon. J. Earl Major, Judge of the United States Court of Appeals filed a dissenting opinion.

Petitioner's unswaivering patriotic belief in the Honor and integrity of his Government in the proper administration of the tax laws equally to all, and for the interpretation of complex tax laws by the Courts as a guide to bewildered taxpayers, prompts him to file this petition for reconsideration.

The reasons why this Court should allow Certiorari are divided primarily in four parts, and which are also embodied as a guide in the Rules of the Supreme Court.

1. There are numerous important Constitutional law questions involved which should be settled by this Court.

2. The various taxable districts in the different States are in conflict with each other, and, lack uniformity in applying the Internal Revenue Laws to taxpayers.

3. A Judge of the United States Court of Appeals filed his dissenting opinion in this cause on an important principle of law which has conflicting opinions.

4. In case at bar, a tax was assessed without affording Petitioner the right to present his books and records, a right to be heard, a right of appeal at the various levels of review in the Internal Revenue Department. In short, a tax was assessed without any examination of taxpayer's available books and records.

The latter point clearly demonstrates that petitioner was denied due process of law, as defined by the landmark case of *Hurtado v. California*, 110 U.S. 516:

> "Due process of law is a law which hears before it condemns, proceeds upon inquiry, and grants judgment only after a fair trial".

Therefore, petitioner respectfully prays that this Honorable Court reconsider his petition for Certiorari together with the typewritten briefs and records filed by permission of the Court of Appeals.

Petitioner further prays that all taxpayers who are the source of support for our Government be given a judicial guide and pattern for the proper administration of the tax laws of the United States for everyone alike. Nothing could be more just than to instill confidence in any Taxpayer towards the Taxing Officials in their equal enforcement of the laws.

Respectfully submitted,

ABRAHAM TEITELBAUM,
Attorney pro se.